

**DETAILED ACTION**

1. A request for continued examination under 37 CFR 1.114, including the fee set forth in 37 CFR 1.17(e), was filed in this application after final rejection. Since this application is eligible for continued examination under 37 CFR 1.114, and the fee set forth in 37 CFR 1.17(e) has been timely paid, the finality of the previous Office action has been withdrawn pursuant to 37 CFR 1.114. Applicant's submission filed on 02/16/2005 has been entered.

**Examiner's Amendment**

2. An examiner's amendment to the record appears below. Should the changes and/or additions be unacceptable to applicant, an amendment may be filed as provided by 37 CFR 1.312. To ensure consideration of such an amendment, it MUST be submitted no later than the payment of the issue fee.

Authorization for this examiner's amendment was given in a telephone interview with Robert O. Guillot on 11/20/2006.

The application has been amended as follows:

- In claim 1, lines 6-9 have been replaced by -- a P2 pole tip fabricated upon of the write gap layer, wherein the P2 pole tip consists of a first sidewall portion, which is formed from a seed layer, and a second portion, which is composed of a pole tip material, and wherein the P2 pole tip has a thickness dimension t, and a base having a width dimension W;--.
- In claim 2, line 2; "non-seed layer" has been changed to --pole tip--.
- In claim 2, line 2; "sidewall" has been deleted.
- In claim 3, line <sup>3</sup>4; "non-seed layer" has been changed to --pole tip--.
- In claim 4, line 2; "non-seed layer" has been changed to --pole tip--.

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12/27

Art Unit: 2627

- In claim 5, line 2; "non-seed layer" has been changed to --pole tip--.
- In claim 6, lines 9-12 has been replaced by -- a P2 pole tip fabricated upon of the write gap layer, wherein the P2 pole tip consists of a first sidewall portion, which is formed from a seed layer, and a second portion, which is composed of a pole tip material, and wherein the P2 pole tip has a thickness dimension t, and a base having a width dimension W;--.
- In claim 7, line 2; "non-seed layer" has been changed to --pole tip--.
- In claim 7, line 2; "sidewall" has been deleted.
- In claim 8, line <sup>3</sup>~~4~~; "non-seed layer" has been changed to --pole tip--.
- In claim 9, line 2; "non-seed layer" has been changed to --pole tip--.
- In claim 10, line 2; "non-seed layer" has been changed to --pole tip--.
- In claim 19, line 11; "non-seed layer" has been changed to --pole tip--.
- In claim 21, line 2; "non-seed layer" has been changed to --pole tip--.
- In claim 22, line 3; "non-seed layer" has been changed to --pole tip--.
- In claim 23, line 2; "non-seed layer" has been changed to --pole tip--.
- In claim 24, line 2; "non-seed layer" has been changed to --pole tip--.

3. The following is an examiner's statement of reasons for allowance:

- With regard to independent claims 1 and 6; as the closest reference, Ohtsuka et al (US 5,774,308) discloses a magnetic head including: a substrate; a read head being fabricated upon the substrate; a P1 pole being fabricated upon the read head; a write gap layer being fabricated upon the P1 pole; a P2 pole tip fabricated upon of the write gap layer, wherein the P2 pole tip has a thickness dimension t, and a base having a width dimension W; and wherein the seed layer is comprised of an integrally formed layer of seed layer material that forms